

**Annual Financial Statements  
Fire Protection Ten of  
Livingston Parish, Louisiana  
December 31, 2008**

**Prepared by:  
Leroy J. Chustz, CPA, APAC**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

4/22/09

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Fire Protection District Number 10 of  
Livingston Parish

I Have compiled the accompanying statements of assets, liabilities, and equity - cash basis of Livingston Parish Fire Protection District Number 10 as of December 31, 2008, and the related statements of cash receipts and disbursements year then ended, in accordance with Statements on Standards for Accounting and Review services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of the financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has not presented the management's discussion and analysis information nor the budget information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.

I am not independent with regard to Livingston Parish Fire Protection District 10.

*Leroy J. Chustz*

Leroy J. Chustz, CPA, APAC  
March 31, 2009

**Livingston Parish Fire District Ten**

**Statement A**

**Statement of Assets, Liabilities and Equity - Cash Basis**

**Governmental Funds**

**December 31, 2008**

	<u>General Fund</u>
<b>Assets</b>	
Cash & Cash Equivalents	\$ 18,794.22
Certificates of Deposit (with maturities less than three months)	<u>165,161.97</u>
 Total Assets	 \$ <u>183,956.19</u>
<b>Liabilities &amp; Fund Balance</b>	
Liabilities:	\$ 0.00
 Total Liabilities	 <u>0.00</u>
Fund Balance:	
Unreserved	
Total Fund Balance	<u>183,956.19</u>
 Total Liabilities & Fund Balance	 \$ <u>183,956.19</u>

See Accountant's Compilation Report

**Livingston Parish Fire District Ten**  
**Statement of Cash Receipts and Disbursements**  
**Governmental Funds**  
**For the Year Ended December 31, 2008**

**Statement B**

<b>Revenues</b>	General Fund
Ad Valorem	\$ 96,019.13
State Revenue Sharing	8,380.00
Fire Insurance Rebate	15,801.29
Interest	3,277.19
Donations	500.00
Other Revenues	<u>572.02</u>
 Total Revenues	 <u>124,549.63</u>
 <b>Expenditures</b>	
<i>Current Expenditures:</i>	
Public Safety -	
Operating Services	62,568.61
Professional Services	1,800.00
Supplies	1,039.13
Miscellaneous	1,381.99
<i>Capital Outlay:</i>	
Capital Outlay	<u>4,463.87</u>
 Total Expenditures	 <u>71,253.60</u>
 Net Change in Cash	 53,296.03
 Beginning Balance	 <u>130,660.16</u>
 Ending Balance	 <u>\$ 183,956.19</u>

See Accountant's Compilation Report